



Introduction

Welcome to the North Dakota Individual Income Tax Fillable Forms system. Fillable Forms is a free web-based program for submitting your North Dakota individual income tax return. The purpose of this guideline is to explain the features of Fillable Forms and instruct users on how to navigate the system. The following pages will walk users through the steps to successfully file their North Dakota individual income tax return using Fillable Forms.

Eligible Users

In order to file the North Dakota individual income tax return using Fillable Forms, the taxpayer must:

- Have filed a North Dakota individual income tax return for the 2015 tax year.
- Be a resident of North Dakota for all of 2016 (Primary Taxpayer and Spouse).
- Not be claiming any of the following credits:
 - Family Member Care Credit
 - Renaissance Zone Credit
 - Planned Gift/Qualified Endowment Credit
 - Mobilized Employee Credit

*In addition, the system does not support Schedules ND-1FA or ND-1UT.

Important Items to Note

As you prepare to file your North Dakota individual income tax return using the Fillable Forms system, please note the following items:

- Ensure you have a completed 2016 Federal return (1040, 1040A, or 1040EZ) available as you will be required to enter information from your Federal return to complete your North Dakota return.
- Ensure you have copies of all W-2s and 1099s that have North Dakota withholding available.
- Ensure you have a copy of your 2015 North Dakota return (ND-1 or ND-EZ) available as you will be required to enter certain information prior to E-filing your 2016 North Dakota return.
- Please note that Fillable Forms will only E-file your North Dakota return. It **will not** E-file your Federal return.
- There are detailed instructions in this guideline and throughout the Fillable Forms system that will help you walk through E-filing your North Dakota return.

Where to Get Assistance

Phone: Between 8:00 a.m. and 5:00 p.m. (Central Time), Monday through Friday (except holidays) please call us at 701.328.1301.

E-mail: Submit your questions to us at individualtax@nd.gov

Once you have accessed the Fillable Forms system, create a User ID and Password. From the main page, click on the “Start State Fillable Forms” button after you have reviewed the information on the screen.



More About State Fillable Forms

These online forms are electronic versions of paper North Dakota Office of State Tax Commissioner tax forms. If you're used to doing your North Dakota return using paper forms, State Fillable Forms will look familiar. Entering your information is just like filling in the paper forms.

Here's how State Fillable Forms works:


- It's free, all you'll need is this year's completed federal tax return.
- Create a password-protected login so you can sign in and out of your return.
- Do the math using the provided calculation mechanism.
- Either e-file your return, or print your return and mail it in.

Items to note:

- If you're looking for an interview-based program that will guide you in preparing your ND taxes, you can choose a product from one of the many North Dakota [State Free File](#) software providers.
- Using this program will only file your North Dakota return and not your federal return.
- This program does not support first-time filers in North Dakota and cannot be used to file prior-year returns or amended returns. Both you and your spouse (if married filing jointly) must be full year North Dakota residents, as this program does not support Schedule ND-1NR. In addition, other schedules are not supported, including ND-1FA, ND-1UT, and various schedules for certain tax credits (Renaissance Zone, Planned Gift, Qualified Endowment, Family Care, and Mobilized Employee).



This will take you to a site that contains many helpful hints for preparing to file your North Dakota return using Fillable Forms. Please take a moment to review these hints. Once you have reviewed the information, click on the “Continue” button.

Welcome to North Dakota State Fillable Forms

Filing your tax return:

1. **Go to your form** ND-1 or ND-EZ.
2. **Enter your information** according to the form instructions.
 - Only enter the information necessary to complete your return.
 - Leave areas blank (don't enter zeros, etc.) unless instructed otherwise.
 - When uncertain of what to enter, review the form instructions.
 - Calculate your tax yourself and enter it on the form.
 - Enter credits if applicable.
3. **E-File your tax return** by completing the required information on the "E-File Your Tax Forms" tab.

Tips for Success:

- You will need last year's tax return. In order to e-file you will need to enter the exact amount of last year's North Dakota taxable income.
- Use and follow the form instructions for all entries. Select the **Instructions For This Form** button.
- Select the **Do the math** button often to run calculations and save your work.
- Use the computer operating systems and browsers suggested in the [FAQs](#).

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If this is your first visit to the Fillable Forms system for the 2016 tax year, you must create an account. If you used the Fillable Forms system for your 2015 return, you will need to create a new User ID to file your 2016 return.

Fill out the requested information and after reviewing the Terms of Service, click “Create Account”. You will be directed to an Account Creation Confirmation page. Once you click the “Continue” button you will be signed-in to the Fillable Forms system.

Important Note: The password must be 8 characters long, contain uppercase and lower case letters, at least 1 number, and 1 symbol must be used (for example: !, @, #).

If you already have a User ID and Password for the 2016 return, enter that information in the “Have an Account?” section of the screen and click on the “Sign In” button.

Create an Account or Sign Into North Dakota State Fillable Forms

Create an Account

You must create a new account each year.
Create an account to start your 2016 taxes.

Email address

Confirm email

User ID

Phone

Standard call, messaging or data rates may apply.

Password

Confirm password

☐ Remember me

Create Account

By clicking Create Account, you agree to our [Terms of Service](#)

Continue working on your return

Sign into your 2016 return.

Sign In

[I forgot my user ID or password](#)

You will be prompted to choose Form ND-EZ or Form ND-1 (subsequent sign-ins will take you directly to the form you previously selected). Choose the form you wish to complete by clicking on the appropriate button. (For purposes of this guideline, the ND-1 is used. However, the functionality throughout this guideline is the same for the ND-EZ.)

The screenshot displays two selection panels for North Dakota tax forms. The top panel, titled 'Form ND-EZ', lists criteria for its use: no income adjustments, no tax credits, and no 2016 estimated payments. It features links for 'View Instructions' and 'View Supported Forms', and a 'Start ND-EZ' button with a right-pointing arrow, which is circled in red. The bottom panel, titled 'Form ND-1', lists criteria for its use: income adjustments, tax credits, and 2016 estimated payments. It also has 'View Instructions' and 'View Supported Forms' links, and a 'Start ND-1' button with a right-pointing arrow, also circled in red.

Form ND-EZ

Use Form ND-EZ if you have:

- No North Dakota income adjustments
- No North Dakota tax credits to claim
- Not paid 2016 North Dakota estimated tax payments

[View Instructions](#) [View Supported Forms](#) **Start ND-EZ** ➔

Form ND-1

Use Form ND-1 if you have:

- North Dakota income adjustments
- North Dakota tax credits to claim
- Paid 2016 North Dakota estimated tax payments

[View Instructions](#) [View Supported Forms](#) **Start ND-1** ➔

Note: The ND-EZ and the ND-1 utilize the same tax rates. The ND-EZ is a 1 page version of the ND-1, and does not contain any adjustments or credits.

The following screen will be displayed once you have selected a form (Form ND-1 is displayed for guideline purposes). Please locate the numbered buttons and their descriptions as detailed below.

The screenshot displays the 'North Dakota State Fillable Forms' web application. At the top, a navigation bar includes links for 'Help', 'ND Support', 'Update Your Account', and 'Sign Out'. Below this, a toolbar contains buttons for 'Save', 'Print Return', 'Add/View Forms', 'Start Over', 'Check E-File Status', and 'FAQs', each with a corresponding number (1-7) above it. The main content area shows the 'ND-1 Individual Income Tax Return' form for the year 2016. The form is divided into sections for personal information, filing status, and income details. The left sidebar shows a list of available forms, with 'ND-1 Individual income tax return' selected.

1. **ND Support Link** – This links you to a site that contains helpful hints and tips regarding the Fillable Forms system. Common errors will be displayed here, so it would be a good idea to review this site when you initially sign in to the Fillable Forms system.
2. **Save** – Information entered is automatically saved at set intervals. However, it is a good idea to click on this button often to save your work.
3. **Print Return** – Use this button to print out a copy of the return to keep for your records. Please note if you E-file your North Dakota income tax return, you do not need to send us a paper copy.
4. **Add/View Forms** – This button will show you which forms/schedules are associated with your return. From here, you can select additional forms/schedules to add or view any previously added forms/schedules.
5. **Start Over** – Clicking on this button will erase all the information that you have entered into the Fillable Forms system. After clicking on this button you will be asked to select which form you want to file (ND-EZ or ND-1).
6. **Check E-File Status** – This button provides acknowledgement regarding the status of your return (Submitted, Rejected, Accepted, etc.). This information is similar to what is received via email.
7. **FAQs** – This button will take you to a list of Frequently Asked Questions that may help you as you work through the Fillable Forms system.

The following screen will be displayed once you have selected a form (Form ND-1 is displayed for guideline purposes). Please locate the numbered buttons and their descriptions as described below.

8. **Step 1 Tab** – Step 1 is where most of the return information is added.
9. **Step 2 Tab** – When all information in the Step 1 Tab has been entered, you can click on the “Step 2 Tab” to enter information from W-2s and 1099s and continue with the E-filing process.
10. **Instructions For This Form** – Clicking this button will bring up instructions for the current form you are working on. You will need to view these instructions if you have questions on specific line numbers.
11. **Do the Math** – There are simple math calculations built into the Fillable Forms system. Many of these are not calculated automatically. Therefore, you are encouraged to click the “Do the Math” button often throughout the process.
12. **Delete This Form** – If you have added a form/schedule in error, remove it by clicking on this button.
13. **Print This Form** – This button has the same functionality as the “Print” button described earlier.
14. **Done With This Form** – If you add a form/schedule, click on this button when you are done with the form/schedule to return to the main form.

To begin the return, fill in the demographic information starting with your name and ending with Line C, Income Source Code. For instructions on how to complete the form, please click on the “Instructions For This Form” button at the bottom of the page.

We have added a “LOOK UP” button to help identify which school district code to enter. Click on the button, and locate the applicable code based on your location. After you have identified the code, enter it in the space provided.

Important Note: The School District Codes will open in a new page and you may need to temporarily allow pop-ups to view the information.

Form North Dakota Office of State Tax Commissioner

ND-1 Individual Income Tax Return 2016

If a fiscal year filer, enter fiscal year end: (See page 11) mm/dd/yyyy

Your first name MI	Last name	Deceased <input type="checkbox"/>	Date of death mm/dd/yyyy	Your social security number
If joint return, spouse's first name MI	Last name	Deceased <input type="checkbox"/>	Date of death mm/dd/yyyy	Spouse's social security number

Mailing address

Apt. No.

City State ZIP code

Fill in only if applicable: (See page 11)

Amended return: General (Not Supported) ☐

Amended return: Federal NOL (Not supported) ☐

Extension ☐

A. Filing status used on federal return: (Fill in only one)

☐ 1. Single
☐ 2. Married filing jointly
☐ 3. Married filing separately

☐ 4. Head of household
☐ 5. Qualifying widow(er) with dependent child

MN/MT Reciprocity (Not Supported) (See page 11) ☐

State (Not Supported)

Attach a copy of your 2016 federal income tax return
Attach W-2s, 1099s, and ND Sch. K-1s showing ND income tax withholding

B. School district code: (See page 19)
Look Up

C. Income source code: (See page 11)

D. Federal adjusted gross income from Form 1040, line 37, or Form 1040A, line 21, or Form 1040EZ, line 4 Fed Attach (sx) D

1. Federal taxable income from Form 1040, line 43, or Form 1040A, line 27 or Form 1040EZ, line 6 (If zero, see page 12 of instructions) (ss) 1 required

Additions

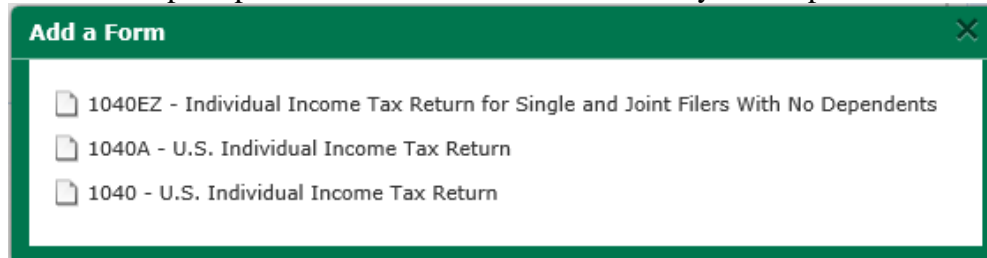
2. Lump-sum distribution from Federal Form 4972	(NA) 2	
3. Adjustment for loss from an S corporation that elected to be taxed as a C corporation	(NB) 3	
4. a. Planned gift or endowment tax credit adjustment to income	(NK) 4a	
b. Housing incentive fund tax credit adjustment to income	(AP) 4b	

Instructions For This Form
Do the Math
Delete This Form
Print This Form

When the demographic information has been entered, you will need to enter information from your completed 2016 Federal return (1040; 1040A; or 1040EZ). To do this, click on the “FED ATTACH” button found on Line D.

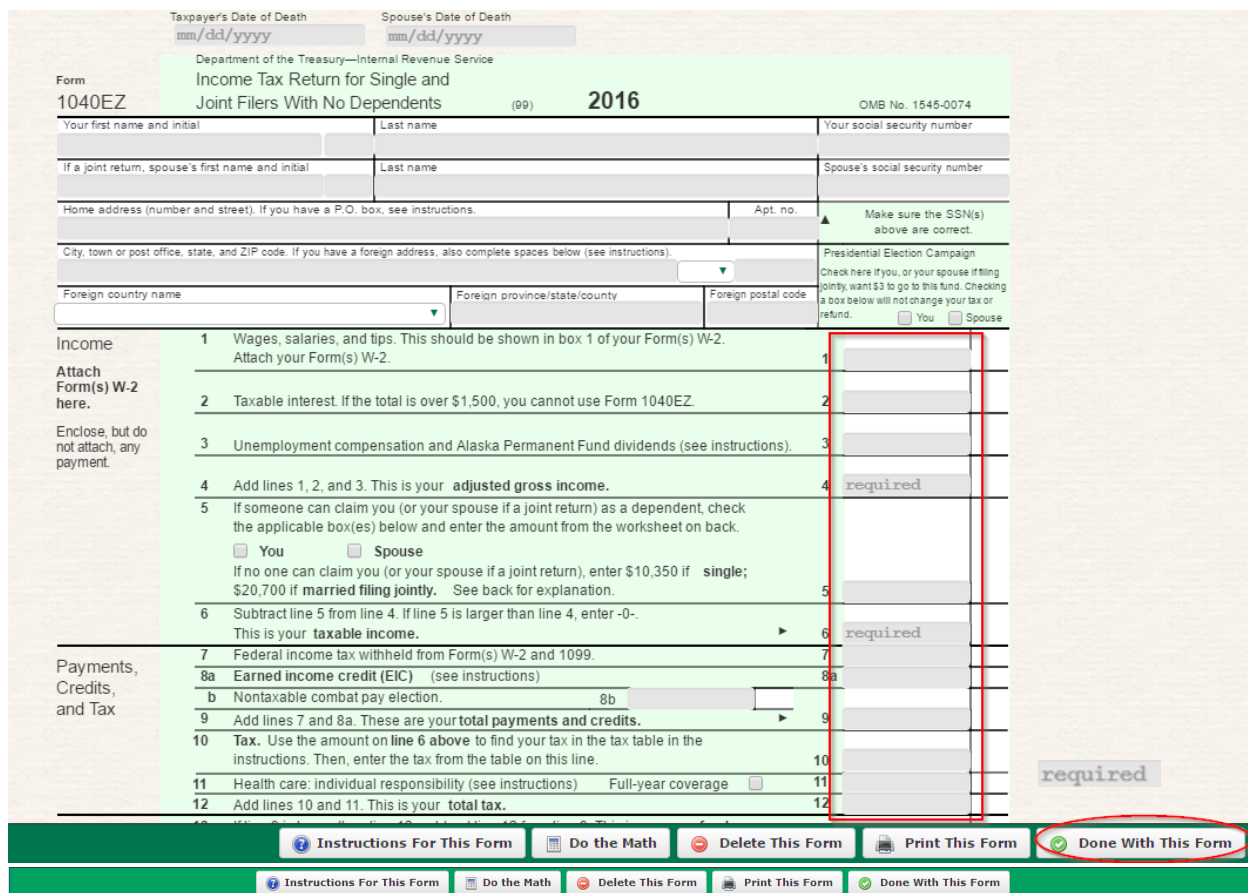
D. Federal adjusted gross income from Form 1040, line 37, or Form 1040A, line 21, or Form 1040EZ, line 4 Fed Attach (sx) D

You will be prompted to select which Federal Return you completed.



Enter **all** information requested exactly as it appears on your 2016 Federal Return (1040; 1040A; or 1040EZ). Once you have entered **all** of the federal information, click on the “Done With This Form” button at the bottom of the page.

Important Note: State Fillable Forms is used to file your North Dakota return and WILL NOT file your Federal return.



After clicking on “Done With This Form”, you will be taken back to the ND-1 (or ND-EZ). Line D should be populated with information you entered from your Federal return. If nothing appears on Line D, you will need to go back into the Federal return (by clicking on the “FED ATTACH” button) and ensure all data was correctly entered.

D. Federal adjusted gross income from Form 1040, line 37, or Form 1040A, line 21, or Form 1040EZ, line 4

Fed Attach
(SX) D
25,000

Continue working through the North Dakota return starting with Line 1. If the corresponding line on the Federal return is \$0.00, see page 12 of the instruction booklet. If you need instructions for the form, you can click on the “Instructions For This Form” button at the bottom of the page.

In addition, remember to click on the “Do The Math” button often to ensure auto-calculated fields are properly updated.

1. Federal taxable income from Form 1040, line 43, or Form 1040A, line 27 or Form 1040EZ, line 6 (If zero, see page 12 of instructions)
(SS) 1
14,650

Additions

2. Lump-sum distribution from Federal Form 4972 (NA) 2
200
3. Adjustment for loss from an S corporation that elected to be taxed as a C corporation (NB) 3
4. a. Planned gift or endowment tax credit adjustment to income (NK) 4a
b. Housing incentive fund tax credit adjustment to income (AP) 4b
5. Total additions. Add lines 2 through 4b
5
200
6. Add lines 1 and 5
6
14,850

Subtractions

7. Interest from U.S. obligations (SN) 7
500
8. Net long-term capital gain exclusion (From worksheet on page 13 of instructions) (NC) 8
9. Exempt income of an eligible Native American (S4) 9
10. Benefits received from U.S. Railroad Retirement Board (S5) 10
1,500
11. Adjustment for income from an S corporation that elected to be taxed as a C corporation (S6) 11
12. National Guard/Reserve member federal active duty pay exclusion (Attach copy of Title 10 orders) (NI) 12
13. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2 showing this compensation) (Not Supported) (NJ) 13
14. College SAVE account deduction (AA) 14
15. Qualified dividend exclusion (AO) 15
16. Total other subtractions (Attach Schedule ND-1SA) (Add) (AB) 16
17. Total subtractions. Add lines 7 through 16
17
2,000
18. North Dakota taxable income. Subtract line 17 from line 6. If less than zero, enter 0 (ND) 18
12,850

Instructions For This Form
Do the Math
Delete This Form
Print This Form
Done With This Form

Important Note: If you click on a line and get an error message in red text stating “the field is automatically calculated for you”, it means this field will auto-populate when the “Do The Math” button is clicked.

If you have other subtractions and need to add the ND-1SA, click on the “ADD” button next to Line 16. This will take you to the Schedule ND-1SA.

14. College SAVE account deduction	(AA) 14	
15. Qualified dividend exclusion	(AO) 15	
16. Total other subtractions (Attach Schedule ND-1SA)	(AB) 16	
		17 2,000

Once you are finished with the schedule, click on the “Done With This Form” button at the bottom of the page and you will be brought back to the ND-1. (Please note that additional schedules are only supported on the ND-1, not the ND-EZ.)

Schedule
ND-1SA

North Dakota Office of State Tax Commissioner
Statutory Adjustments

2016
Attach to Form ND-1

Your name (First, MI, Last name)

Your social security number

- Complete and attach this schedule to Form ND-1 if any of the adjustments listed on this schedule apply to you
- Attach any required schedule (as indicated in parentheses)

1. Renaissance zone income exemption (Attach Schedule RZ)

Add

(S7) 1

2. New or expanding business income exemption under N.D.C.C. ch. 40-57.1

(NH) 2

150

3. Human organ donor expense deduction

(NL) 3

4. Employee workforce recruitment exclusion

(CA) 4

5. Total subtractions. Add lines 1 through 4. Enter result on Form ND-1, line 16

5

Instructions For This Form

Do the Math

Delete This Form

Print This Form

Done With This Form

Before entering your tax amount on Line 20, click on the “Do The Math” button to ensure Lines 18 and 19, North Dakota taxable income, are updated.

We have added a “LOOK UP” button to help identify the amount of tax to enter on Line 20. Click on the button, and locate the applicable tax amount based on your filing status and amount of North Dakota taxable income identified on line 19. After you have identified the tax amount, enter it on Line 20.

North Dakota Office of State Tax Commissioner
2016 Form ND-1, page 2

19. Enter your North Dakota taxable income from line 18 of page 1 19 12,700

Tax calculation

20. Tax - If a full-year resident, enter amount from Tax Table on page 20 of instructions; however, if you have farm income or sold a research tax credit, see page 13 of instructions; OR
If a full-year nonresident or part-year resident, enter amount from Schedule ND-1NR, line 21; however, if you sold a research tax credit, see page 13 of instructions (SB) 20

Credits

21. Credit for income tax paid to another state or local jurisdiction (Attach Schedule ND-1CR) Add (SD) 21

22. Marriage penalty credit for joint filers (From worksheet on page 14 of instructions) (AC) 22

23. Total other credits (Attach Schedule ND-1TC) Add (AE) 23

24. Total credits. Add lines 21 through 23 24

25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0 (SE) 25

Tax paid

26. North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K -1) (SF) 26

27. Estimated tax paid on 2016 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2015 return (S&) 27

28. Total payments. Add lines 26 and 27 (AJ) 28

Refund

29. Overpayment - If line 28 is MORE than line 25, subtract line 25 from line 28; otherwise, go to line 33. If less than \$5.00, enter 0 (SG) 29

30. Amount of line 29 that you want applied to your 2017 estimated tax (SQ) 30

31. Voluntary contribution to: Watchable Wildlife Fund (SP) Trees For ND Program Trust Fund (SW) Enter total 31

32. Refund. Subtract lines 30 and 31 from line 29. If less than \$5.00, enter 0 (SR) 32

To direct deposit your refund, complete items a, b, and c. (See page 15).

a. Routing number:

b. Account number:

[Instructions For This Form](#) [Do the Math](#) [Delete This Form](#) [Print This Form](#) [Done With This Form](#)

Important Note: The Tax Tables will open in a new page and you may need to temporarily allow pop-ups to view the information.

2016 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 20, to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-					
49,850	49,900	664	549	722	549
49,900	49,950	665	549	723	549
49,950	50,000	666	550	724	550

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
0	5	0	0	0	0	1,325	1,350	15	15	15	15	2,700	2,725	30	30	30	30
5	15	0	0	0	0	1,350	1,375	15	15	15	15	2,725	2,750	30	30	30	30
15	25	0	0	0	0	1,375	1,400	15	15	15	15	2,750	2,775	30	30	30	30
25	50	0	0	0	0	1,400	1,425	16	16	16	16	2,775	2,800	31	31	31	31
50	75	1	1	1	1	1,425	1,450	16	16	16	16	2,800	2,825	31	31	31	31
75	100	1	1	1	1	1,450	1,475	16	16	16	16	2,825	2,850	31	31	31	31
100	125	1	1	1	1	1,475	1,500	16	16	16	16	2,850	2,875	31	31	31	31
125	150	2	2	2	2	1,500	1,525	17	17	17	17	2,875	2,900	32	32	32	32
150	175	2	2	2	2	1,525	1,550	17	17	17	17	2,900	2,925	32	32	32	32
175	200	2	2	2	2	1,550	1,575	17	17	17	17	2,925	2,950	32	32	32	32
200	225	2	2	2	2	1,575	1,600	17	17	17	17	2,950	2,975	33	33	33	33
225	250	3	3	3	3	1,600	1,625	18	18	18	18	2,975	3,000	33	33	33	33

After you have entered your North Dakota tax amount on Line 20, continue with the form by entering any credits you may qualify for (Lines 21 through 25). (Please note that credits are only supported on the ND-1, not the ND-EZ.)

If a credit requires an additional schedule, click on the “ADD” button next to the line to access the additional supported schedules.

20. Tax - If a full-year resident, enter amount from Tax Table on page 20 of instructions; however, if you have farm income or sold a research tax credit, see page 13 of instructions; OR (SB) 20

If a full-year nonresident or part-year resident, enter amount from Schedule ND-1NR, line 21; however, if you sold a research tax credit, see page 13 of instructions

Credits

21. Credit for income tax paid to another state (Attach Schedule ND-1CR) (SD) 21

22. Marriage penalty credit for joint filers (From worksheet on page 14 of instructions) (AC) 22

23. Total other credits (Attach Schedule ND-1TC) (AE) 23

24. Total credits. Add lines 21 through 23 24

25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0 (SE) 25

If you click on an “ADD” button and are taken to a screen that identifies “**This form, schedule, amount, or item is not supported in this product**” it means you are not able to claim that credit using the Fillable Forms system.

This form, schedule, amount, or item
is not supported in this product.

Important Note: Certain credits are not supported on Fillable Forms including the Planned Gift Credit, Renaissance Zone Credit, Family Care Credit, Mobilized Employee Credit, and Qualified Endowment Fund Credit.

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Once your credits (if applicable) have been entered, click on the “Do The Math” button and continue with the form by entering North Dakota withholding from your W-2s and 1099s. Enter the total North Dakota withholding on Line 26. **Note: You will be required to enter additional information from the W-2s and 1099s later in the process.**

25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0	(SE) 25	141
Tax paid		
26. North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K -1)	(SF) 26	100
27. Estimated tax paid on 2016 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2015 return	(S&) 27	15
28. Total payments. Add lines 26 and 27	(AJ) 28	

If you made any estimated payments for 2016, enter that amount on Line 27.

25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0	(SE) 25	141
Tax paid		
26. North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K -1)	(SF) 26	100
27. Estimated tax paid on 2016 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2015 return	(S&) 27	15
28. Total payments. Add lines 26 and 27	(AJ) 28	

After you have entered all payments, click on the “Do The Math” button. All information should have been entered at this point, and your amount of refund or balance due will be populated.

24. Total credits. Add lines 21 through 23	(SD) 24	
25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0	(SE) 25	141
Tax paid		
26. North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K -1)	(SF) 26	100
27. Estimated tax paid on 2016 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2015 return	(S&) 27	15
28. Total payments. Add lines 26 and 27	(AJ) 28	115
Repayment		
29. Overpayment - If line 28 is MORE than line 25, subtract line 25 from line 28; otherwise, go to line 33. If less than \$5.00, enter 0	(SG) 29	
30. Amount of line 29 that you want applied to your 2017 estimated tax	(SQ) 30	
31. Voluntary contribution to: Watchable Wildlife Fund (SP) _____ Trees For ND Program Trust Fund (SW) _____ Enter total	31	
32. Refund. Subtract lines 30 and 31 from line 29. If less than \$5.00, enter 0	(SR) 32	
To direct deposit your refund, complete items a, b, and c. (See page 15)		
a. Routing number: _____		
b. Account number: _____		
c. Type of account: <input checked="" type="radio"/> Checking <input type="radio"/> Savings		
Tax Due		
33. Tax due - If line 28 is LESS than line 25, subtract line 28 from line 25. If less than \$5.00, enter 0	(SZ) 33	26
34. Penalty (AK) _____ Interest (AL) _____ Enter total	34	
35. Voluntary contribution to: Watchable Wildlife Fund (SU) _____ Trees For ND Program Trust Fund (SY) _____ Enter total	35	
36. Balance due. Add lines 33, 34, 35, and, if applicable, line 37. Pay to: ND State Tax Commissioner	36	26
37. Interest on underpaid estimated tax from Schedule ND-1UT	(SO) 37	
Fill in the circles that apply: <input type="checkbox"/> 1099-G consent- I agree to obtain Form 1099-G electronically at www.nd.gov/tax. (See page 16 of instructions) <input type="checkbox"/> Disclosure authorization- I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer identified below.		
I declare that this return is correct and complete to the best of my knowledge and belief. * Privacy Act - See inside front cover of booklet.		
Your signature _____ Date _____ Telephone number (land line) _____	This Space Is For Tax Department Use Only	
Spouse's signature _____ Date _____ Telephone number (land line) _____		
Instructions For This Form Do the Math Delete This Form Print This Form Done With This Form		

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

WWW.ND.GOV/TAX | TAXINFO@ND.GOV NORTH DAKOTA



If you have a refund identified on Line 32 and would like it to be directly deposited into a checking or savings account, please enter your banking information on Lines 32a and 32b, and select the appropriate type of account on Line 32c.

25. Net tax liability. Subtract line 24 from line 20. If less than zero, enter 0		(SE) 25	141
Tax paid			
26. North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K -1)		(SF) 26	100
27. Estimated tax paid on 2016 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2015 return		(S8) 27	75
28. Total payments. Add lines 26 and 27		(AJ) 28	175
Refund			
29. Overpayment - If line 28 is MORE than line 25, subtract line 25 from line 28; otherwise, go to line 33. If less than \$5.00, enter 0		(SO) 29	34
30. Amount of line 29 that you want applied to your 2017 estimated tax		(SQ) 30	
31. Voluntary contribution to:	Watchable Wildlife Fund (SP)	Trees For ND Program Trust Fund (SW)	Enter total 31
			0
32. Refund. Subtract lines 30 and 31 from line 29. If less than \$5.00, enter 0		(SR) 32	34
To direct deposit your refund, complete items a, b, and c. (See page 15)			
a. Routing number:			
b. Account number:			
c. Type of account:		<input type="radio"/> Checking <input type="radio"/> Savings	
Tax Due			
33. Tax due - If line 28 is LESS than line 25, subtract line 28 from line 25. If less than \$5.00, enter 0		(SZ) 33	
34. Penalty (AK)	Interest (AL)	Enter total	34
35. Voluntary contribution to:	Watchable Wildlife Fund (SU)	Trees For ND Program Trust Fund (SY)	Enter total 35
36. Balance due. Add lines 33, 34, 35, and, if applicable, line 37.		Add	36
Pay to: ND State Tax Commissioner		Add (SO) 37	
37. Interest on underpaid estimated tax from Schedule ND-1UT			

Important Note: If you do not enter your banking information, a paper check for the refund amount will be sent to the address you entered.

If you have tax due, and want to pay by check, click on the “ADD” button next to Line 36 to add a payment voucher (ND-1V). Note: If you want to pay using Direct Debit from a checking or savings account, skip steps related to the ND-1V and enter your account information in Step 2.

36. Balance due. Add lines 33, 34, 35, and, if applicable, line 37.	Add	36	26
Pay to: ND State Tax Commissioner			

Most of your information will have been populated in the voucher; however you will have to enter the amount of the payment.

Write last four digits of social security number and "2016 ND-1V" on

Form ND-1V Electronic Return Payment Voucher
North Dakota Office of State Tax Commissioner
28726

Do Not use this voucher if paying electronically **2016**

Name		Social Security Number
Spouse's Name		Spouse's Social Security Number
Address		
Address		
City, State and ZIP Code		
Preparer's Name	Preparer's Telephone Number	Amount of Payment

- Due 15th day of 4th month following end of tax year.
- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number and "2016 ND-1V" on Check or money order.
- Mail payment and voucher to: Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

For Tax Department use only

ND-1V

Detach here and mail with your payment

[Instructions For This Form](#) [Do the Math](#) [Delete This Form](#) [Print This Form](#) [Done With This Form](#)

When you have added the payment amount, click on the "Print This Form" button at the bottom of the page and print out the payment voucher. After you have printed the payment voucher, click on the "Done With This Form" button at the bottom of the page to return to the ND-1 (or ND-EZ).

City, State and ZIP Code

Preparer's Name

Preparer's Telephone Number

Amount of Payment

- Due 15th day of 4th month following end of tax year.
- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number and "2016 ND-1V" on Check or money order.
- Mail payment and voucher to: Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

For Tax Department use only

ND-1V

Detach here and mail with your payment

[Instructions For This Form](#) [Do the Math](#) [Delete This Form](#) [Print This Form](#) [Done With This Form](#)

Once you have completed the information on the ND-1 (or ND-EZ), you are ready to continue with E-filing your North Dakota return. Click on the “STEP 2. E-file Your Tax Forms” Tab at the top of the page.

Form North Dakota Office of State Tax Commissioner

ND-1 Individual Income Tax Return 2016

If a fiscal year filer, enter fiscal year end: (See page 11)

Your first name TEST	MI	Last name TAXPAYER	Deceased <input type="checkbox"/>	Date of death <input type="text" value="mm/dd/yyyy"/>	Your social security number 999-99-9999
If joint return, spouse's first name	MI	Last name	Deceased <input type="checkbox"/>	Date of death <input type="text" value="mm/dd/yyyy"/>	Spouse's social security number

Before you can E-File the return, you will need to go through each section on Step 2 to see if it applies to your return.

STEP 2. E-File Your Tax Forms

Welcome to electronic filing (E-file)

Fill out the next five sections in order to complete your North Dakota return. Once you're finished with these sections, you can click the **E-File Now** button shown below to electronically file your taxes.

For more information, click the [Electronic Filing Instructions](#) link at the bottom of the page.

Section 1: Start by entering information from **all** W-2s or 1099s you received that have North Dakota withholding. Locate the appropriate form, and click on the “ADD” button.

Click the Add button for each Form W-2 you received **Add**

Click the Add button for each Form W-2G you received **Add**

Click the Add button for each Form 1099-R you received **Add**

Click the Add button for each Form 1099-G you received **Add**

Click the Add button for each Form 1099-MISC you received **Add**

Check the box if you do not have any of the above forms to enter ☐

Important Note: If you do not have any of the forms listed above that contain North Dakota withholding, and claimed \$0.00 in withholding on Line 26, check the box to indicate that you do not have any of the forms.

Once you click on the appropriate “ADD” button, you will be taken to a schedule for that document. Enter **all** of the information as it appears on your original form, and then click on the “Done With This Form” button at the bottom of the page.

a Employee's social security number required		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) required		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code Name Name Street City State ZIP code Foreign Country		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		Verification code		10 Dependent care benefits			
e Employee's first name, initial, last name and suffix First Last M.I. Suff.		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay		12b			
f Employee's address and ZIP code Street City State Zip Code Foreign Country		14 Other		12c			
				12d			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service

Copy B — To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

[Instructions For This Form](#)
[Do the Math](#)
[Delete This Form](#)
[Print This Form](#)
[Done With This Form](#)

If you have more than one W-2 or 1099 to enter, click on the “ADD” button again and repeat the process until you have added **all** W-2s or 1099s that contain North Dakota withholding.

Click the Add button for each Form W-2 you received

Click the Add button for each Form W-2G you received

Click the Add button for each Form 1099-R you received

Click the Add button for each Form 1099-G you received

Click the Add button for each Form 1099-MISC you received

Five 'Add' buttons are listed vertically on the right side of the form, each corresponding to a line of instruction. All five 'Add' buttons are circled in red.

Select Your Form

W-2 - Wage and Tax Statement - Copy 1

Add Another Copy

The 'Add Another Copy' button at the bottom of the dialog box is circled in red.

Note: If you want to view or edit information previously entered for a W-2 or 1099, select the form from the pop up box after clicking on the corresponding “ADD” button.

Select Your Form

W-2 - Wage and Tax Statement - Copy 1

Add Another Copy

The text 'W-2 - Wage and Tax Statement - Copy 1' is circled in red.

Section 2: After you have entered information from **all** W-2s or 1099s that have North Dakota withholding, you will need to enter information from your **2015** North Dakota income tax return. Enter the **2015** North Dakota taxable income (ND-1 Line 19, or ND-EZ Line 1) exactly as it appeared on your **originally** filed **2015** return. If you are married, enter a value for both the Primary Taxpayer and Spouse. If you and your spouse were married in 2015 and filed a joint return, you need to enter the same amount for primary taxpayer and spouse. If one of you did not file a 2015 North Dakota tax return, enter “0” in the appropriate field.

Last year's North Dakota taxable income:

Taxpayer	Spouse
20,000	

Section 3: After you have entered information from your **2015** North Dakota income tax return, you will need to enter an email address for a confirmation email. Please note that you will have to enter it twice, and they need to be an exact match.

Section 3: Enter your email address	
E-mail address (for confirmation e-mail)	<u>TESTTAXPAYER@TESTSITE.COM</u>
Re-enter e-mail address (must match)	<u>TESTTAXPAYER@TESTSITE.COM</u>

Section 4 (A): If you will be receiving a refund and would like it to be directly deposited into your checking or savings account, you must go back to STEP 1 and fill in your banking information on Line 32. Otherwise a paper check will be issued for your refund.

Section 4 (B): If you would like to submit your payment by check or money order, print the Form ND-1V and submit with the check or money order. For additional information on the Form ND-1V, see the instructions on page 14.

Section 4 (C): If you want to pay your tax due via Direct Debit, please enter your banking information in the space provided. If you elect to pay your balance due by an electronic funds withdrawal that will originate from an account outside the United States, you must change the answer from “No” to “Yes”. Check the box agreeing to pay the balance due using your checking or savings account.

C Pay tax due by electronic withdrawal	
The balance due must be paid in full with your return. You may pay the balance due using a debit card, credit card, or by electronic check by going to https://www.nd.gov/tax OR for electronic funds withdrawal fill in the following information:	
Routing number	<input type="text"/>
Account number	<input type="text"/>
Type	<input type="radio"/> Checking <input type="radio"/> Savings
Date to make withdrawal	<input type="text" value="mm/dd/yyyy"/>
Yes No	<input type="radio"/> <input checked="" type="radio"/> Will the funds originate from an account outside the U.S.?
By filling in the information above I agree to pay my tax balance due by electronic funds withdrawal	
<input checked="" type="checkbox"/> I agree to pay by electronic withdrawal	

Section 5: This section is required to be completed in order to E-file your return. This section contains information that you can provide as part of the mandated security schema implementations. If you elect not to enter your ID information, enter “N” for “None” at 5.B (Type of ID).

Once these steps have been completed, click the “Continue to E-File” button.

Section 5: Verify your identity (ID) information

Fill in the identity information that applies

	Taxpayer	Spouse (if filing jointly)
A Cell phone number	<input type="text"/>	<input type="text"/>
B Type of ID	<input type="text"/>	<input type="text"/>
C Driver's license or State issued ID number	<input type="text"/>	<input type="text"/>
D Driver's license or State issued ID state	<input type="text"/>	<input type="text"/>
E Driver's license or State issued ID issue date	<input type="text"/>	<input type="text"/>
F Driver's license or State issued ID expiration date	<input type="text"/>	<input type="text"/>
G Non-Expiring State issued ID	<input type="checkbox"/>	<input type="checkbox"/>

[Continue to E-File](#)

Important Note: Once you click the “Continue to E-File” button, if an error box appears stating that the information is incomplete, ensure you have completed all 5 Sections under STEP 2. Please note that all W-2 and 1099 information is entered including the employee’s name, address and Social Security Number. In addition, ensure the name, address and Federal Employer Identification Number for the employer are entered.

Under STEP 1, ensure you have entered all demographic data including: Name, Address, City, State, Zip, Social Security Number, and have selected a filing status (IE: Single, Married Filing Joint, etc.). Also, information on the Federal return must have been entered to populate Line D on the North Dakota return (see pages 7 and 8 in this guideline).

After you have clicked on the “Continue to E-File” button, you will be required to enter in a security code to proceed.

Complete Captcha to Finish and E-File

For security purposes, enter the code shown below, then click the Submit button to continue to e-file:



[Try another code](#)

[Switch to audio verification](#)

[Back to Forms](#) [Submit](#)

After entering the security code, you will be taken to a screen where you are given one last chance to go back and make any changes. If you are ready to E-file, click on the “Transmit my Return” button. This will transmit your information to the North Dakota Office of State Tax Commissioner.

Ready to E-File

When you select 'Transmit my Return', your tax return will be transmitted to the North Dakota taxing authority. To ensure a successful e-file, make sure you have completed all the following since your tax return could be rejected for incorrect or incomplete information.

1. Double check amounts entered from your 2016 federal return.
2. Calculated and entered your tax amount.
3. Add all forms that have state withholding (see Step 2).

[Back to Forms](#)[Transmit my Return](#)

Once you click on “Transmit my Return” you should get a “Transmission Successful” message identifying that your tax forms have been successfully transmitted.

Transmission Successful

You have e-filed your taxes.

Your forms have been successfully transmitted to the North Dakota Office of State Tax Commissioner. Please watch your email for two messages from North Dakota State Fillable Forms.

1. Shortly you will receive a confirmation of your successful e-file transmission.
2. In 24-48 hours, a message when your tax return is accepted or rejected by the North Dakota Office of State Tax Commissioner.

These messages will come from customer_service@statefillableforms.com.

[Logout](#)

If there is an error with the transmission, you will get a “Transmission Failed” message detailing the problem. Click the “Back” button to make the necessary changes and then re-submit your return.

Transmission Failed

E-File Transmission Failed.

Your attempt to e-file your tax forms has failed. Here's why:

The submission is a duplicate of one that was previously received. - Please contact customer support.

Don't worry, all the information on your tax return has been saved.

[Back](#)[What went wrong?](#)[Logout](#)

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

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ND Tax
NORTH DAKOTA

Once you have successfully transmitted a return, you should log back into the system to print out a copy of your return for your records. Click on the “Logout” button at the bottom of the page, and then log back into the system to print a copy for your records.

Transmission Successful

You have e-filed your taxes.

Your forms have been successfully transmitted to the North Dakota Office of State Tax Commissioner. Please watch your email for two messages from North Dakota State Fillable Forms.

1. In a few seconds, a confirmation of your successful e-file transmission.
2. In 24-48 hours, a message when your tax return is accepted or rejected by the North Dakota Office of State Tax Commissioner.

These messages will come from customer_service@statefillableforms.com.

[Logout](#)

Important Note: It is important to print out a copy of your North Dakota return for your records as the information on the Fillable Forms site will only be accessible until October 16, 2017.